

#### ABSTRACT OF THE DISCLOSURE

A side member and bumper beam attaching structure has a side member adapted to retain the strength of a vehicle body in a longitudinal direction thereof, a bracket attached to the side member from a front or rear of the vehicle body, and a bumper beam attached to the bracket from the front or rear of the vehicle body. The side member has a closed cross-sectioned end portion at either a front end or a rear end of the vehicle body. The bracket is fitted into an inside of the closed cross-sectioned end portion for fixation to the side member.